

**STATE OF ALABAMA  
DEPARTMENT OF INSURANCE  
FOREIGN Life, Accident and Health Companies**

**SPECIAL INSTRUCTIONS FOR FILING PREMIUM TAX and FINANCIAL STATEMENTS**

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**IMPORTANT INFORMATION**

It is necessary to include your NAIC number in the spaces provided. Do not use the federal identification number in place of your NAIC number.

**FILING OF PREMIUM TAXES AND FEES**

At this time, the Alabama Department of Insurance does not have an EFT account. The Department has established a lock box operation for receipt of ALL Premium Taxes and Fees. Premium Taxes and Fees, ALL tax returns, and the Annual Statement should be sent to one of two lockboxes. It is the responsibility of the Company to see that Filings are timely and mailed to the correct Lock box. Mail the following items to the address below:

**THE ITEMS BELOW ARE DUE BY MARCH 1<sup>ST</sup> OF EACH YEAR**

1. Annual Premium Tax Return, applicable Taxes and Fees
2. Provide two (2) forms of documentation in support of deductions taken on the Premium Tax Return
3. If premium taxes are being paid at less than the maximum tax rate because of policies which have a face amount of \$25,000 or less, Group policies with less than 50 participants, or tax-exempt premiums, then provide a listing showing the number of policies in each category-see company's underwriting unit.
4. Official List
5. Application for License Renewal
6. Annual Financial Statement
7. Retaliatory Statement
8. \$500 Annual Audit and Examination Fee and Transmittal Form
9. Certificate of Compliance
10. Certificate of Deposit
11. Certificate of Valuation

**POSTAL SERVICE**  
Alabama Department of Insurance  
c/o Compass Bank  
P. O. Box 830691  
Birmingham, AL 35283-0691

**COURIER OR EXPRESS SERVICE**  
Alabama Department of Insurance  
c/o Compass Bank  
701 South 32<sup>nd</sup> Street  
Birmingham, AL 35233

**FILING REQUIREMENTS – Fees**

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|---------------------------------|-----------------------|
| 1. Annual Statement Filing Fee: | \$25.00               |
| 2. License Renewal Fees:        | Life Companies 505.00 |

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## **FILING REQUIREMENTS – Audit and Examination Fees and due dates**

The **Annual Audit and Examination Fee for Mutual Aid Associations, Fraternal Benefit Societies, and Health Maintenance Organizations is \$150. The Audit and Examination Fee for all other licensed insurance companies is \$500.** A check should be attached to the Transmittal Form and mailed to:

### **POSTAL SERVICE**

**Alabama Department of Insurance  
c/o Compass Bank  
P. O. Box 830707  
Birmingham, AL 35283-0707**

### **COURIER OR EXPRESS SERVICE**

**Alabama Department of Insurance  
c/o Compass Bank  
701 South 32<sup>nd</sup> Street  
Birmingham, AL 35233**

## **SUPPLEMENTAL FILINGS—DUE DATES**

Supplemental filings made with a Company's state of domicile and the NAIC do not have to be filed with the Alabama Department of Insurance. Documents can be retrieved electronically from the NAIC database. Please see the NAIC Annual Statement Instructions for further Instructions concerning Supplemental filings.

Foreign Insurers are not required to file Quarterly Financial Statements with the Alabama Department of Insurance.

**ALL FILINGS WITH THE ALABAMA DEPARTMENT OF INSURANCE MUST BE MAILED BY THE U. S. POSTAL SERVICE OR COURIER. HAND DELIVERY IS NOT ACCEPTABLE**

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## **CONTACT PERSONS**

All questions relating to premium tax should be addressed to the Department of Insurance, Examiners Division: Ann Strickland (334-241-4154) or Belinda Williams (334-241-4162).